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CAMERON PARISH GRAVITY
DRAINAGE DISTRICT NO. 9

FINANCIAL STATEMENTS

December 31, 2005

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-2-06

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9
December 31, 2005

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REQUIRED SUPPLEMENTAL INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9
December 31, 2005

Management's Discussion and Analysis

Our discussion and analysis of the Cameron Parish Gravity No 9 (the District) financial performance provides an overview to the District's financial activities for the year ended December 31, 2005. Please read in conjunction with the District's basic financial statements which begin on page 9.

Financial Highlights

- * The District's net assets increased by \$23,276 during the year ended December 31, 2005. The increase in net assets is attributable to an increase in the assessed taxable value of the district and related ad valorem tax revenue coupled with a decrease in drainage costs and ditch cleaning costs this year compared to 2004.
- * There was also an increase of \$23,840 in unrestricted net assets. Unrestricted net assets are those assets available to meet the day to day operating needs of the District.

Using This Annual Report

This annual report consists of Management's Discussion and Analysis, the basic financial statements, and notes to the financial statements. Management's Discussion and Analysis provides a narrative of the District's financial performance and activities for the year ended December 31, 2005. The basic financial statements provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business. The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements.

The basic financial statements consist of three statements:

- * The Statement of Net Assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- * The Statement of Activities presents information showing how the District's net assets changes during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Certain revenues and expenses are reported in this statement that will result in cash flows in future periods.
- * The Statement of Cash Flows presents information showing how the District's cash changed during the most recent fiscal year. It shows the sources and uses of cash.

See Independent Auditor's Report

Financial Analysis of the District as a Whole

A summary of net assets is presented on the next page.

See Independent Auditor's Report

CAMERON PARISH GRAVITY NO. 9

December 31, 2005

Management's Discussion and Analysis

Table 1
Net Assets

	<u>2005</u>	<u>2004</u>	<u>% Change</u>
Current Assets	\$ 321,851	\$ 370,698	(13.18%)
Capital assets, net of depreciation	<u>800</u>	<u>1,363</u>	<u>(41.31%)</u>
Total Assets	<u>322,651</u>	<u>372,061</u>	<u>(13.28%)</u>
Current liabilities	2,396	75,083	96.81%
Noncurrent liabilities	<u>---</u>	<u>---</u>	<u>---</u>
Total Liabilities	<u>2,396</u>	<u>75,083</u>	<u>96.81%</u>
Invested in capital assets	800	1,363	(41.31%)
Unrestricted net assets	<u>319,455</u>	<u>295,615</u>	<u>8.06 %</u>
Total Net Assets	\$ <u>320,255</u>	\$ <u>296,978</u>	<u>(7.83 %)</u>

Invested in capital assets represent the District's long-term investment in capital assets, net of accumulated depreciation, and is not available for current operations.

A summary of changes in net assets is presented below for the year ended December 31, 2005 and 2004.

Table 2
Changes in Net Assets

	<u>2005</u>	Year ended December 31 <u>2004</u>	<u>% Change</u>
Operating revenues	\$ ---	----	—%
(charges for services, leases and other)			
Non-operating revenues	<u>85,702</u>	<u>68,342</u>	<u>25.40%</u>
(government subsidies and interest income)			
Total Revenues	<u>85,702</u>	<u>68,342</u>	<u>25.40%</u>
Operating expenses:			
Depreciation	563	963	41.54%
Other operating expenses	<u>61,863</u>	<u>124,054</u>	<u>50.13%</u>
Total Expenses	<u>62,426</u>	<u>125,017</u>	<u>50.07%</u>
Increase (Decrease) in net assets	\$ <u>23,276</u>	\$ <u>(56,675)</u>	<u>141.07%</u>

See Independent Auditor's Report

CAMERON PARISH GRAVITY DISTRICT NO 9

December 31, 2005

Management's Discussion and Analysis

Capital Assets

At December 31, 2005 and 2004, the District had \$800 and \$1,363 respectively, invested in capital assets , including drainage improvements at net value after depreciation. There were no additions during the year ended December 31, 2005.

Non-Current Liabilities

There were no noncurrent liabilities at December 31, 2005.

Other Currently Known Facts, Decision, or Conditions

In management's opinion the cash balance that the District has acquired will be maintained under present operating projections.

Contacting the District's Financial Management

This financial report is designed to provide a general overview of the District's accountability for the money it receives. If you have questions about this report or need additional information, contact the Cameron Parish Gravity District No. 9 at 380 Arthur Lane, Hackberry, La. 70645.

See Independent Auditor's Report

ELLIOTT AND ASSOCIATES

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Fax 239-2295

W. Micheal Elliott, CPA

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
Cameron Parish Gravity District No. 9

I have audited the accompanying basic financial statements of the Cameron Parish Gravity District No.9, a component unit of the Cameron Parish Police Jury, as of and for the year ended December 31, 2005, as listed in the table of contents. These basic financial statements are the responsibility of the Cameron Parish Gravity District No. 9's management. My responsibility is to express an opinion on these basic financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the Cameron Parish Gravity District No. 9 as of and for the year ended December 31, 2005, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles generally accepted in the United States of America.

Management's discussion and analysis on pages 1 through 5 is not a required part of the basic financial statements but is supplementary information required by the Government Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, I did not audit the information and express no opinion on it.

In accordance with Government Auditing Standards, I have also issued my reported dated June 15, 2006 on my consideration of the Cameron Gravity Drainage No. 9's internal control over financial reporting and my tests of its compliance with certain provision of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the result of my audit.

Elliott & Assoc. "APAC"

Leesville, Louisiana
June 15, 2006

BASIC FINANCIAL STATEMENTS

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9

STATEMENT OF NET ASSETS

December 31, 2005

ASSETS

ASSETS

Current asset

Cash and cash equivalents (Note 2)

\$ 216,718

Receivables (Note 3):

105,133

Total current assets

321,851

Noncurrent assets

Capital assets, net of accumulated
depreciation (note 4)

800

Total noncurrent assets

800

TOTAL ASSETS

322,651

The accompanying notes are an integral part of this statement.

LIABILITIES**Current liabilities**

Accounts payable	---
Ad valorem deduction payable	<u>2,396</u>

Total current liabilities	<u>2,396</u>
----------------------------------	--------------

<u>TOTAL LIABILITIES</u>	<u>2,396</u>
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NET ASSETS

Invested in capital assets	800
Unrestricted	<u>319,455</u>

<u>TOTAL NET ASSETS</u>	<u>\$ 320,255</u>
--------------------------------	-------------------

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9
Statement of Revenues, Expenses and
Changes in Fund Net Assets
For the year ended December 31, 2005

OPERATING REVENUES	<u>---</u>
Total Operating Revenues	<u>---</u>
OPERATING EXPENSES	
Current:	
Salaries	2,740
Professional fees	3,451
Drainage costs	40,115
Per diem	2,920
Deductions from ad valorem tax	2,396
Insurance	1,906
Drainage projects	7,653
Advertising	300
Office supplies	382
Depreciation (Note 4)	<u>563</u>
 Total operating expenses	 <u>62,426</u>
 Operating loss	 (<u>62,426</u>)
 Non-Operating Revenues (Expenses)	
Ad valorem taxes (Note 3)	81,476
Interest income	3,862
Miscellaneous	<u>364</u>
 Total non-operating revenues	 <u>85,702</u>
 Net Increase in net assets	 23,276
 NET ASSETS - BEGINNING OF YEAR	 <u>296,979</u>
 <u>NET ASSETS - END OF YEAR</u>	 \$ <u>320,255</u>

The accompanying notes are an integral part of this statement.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9

Statements of Cash Flows

For the year ended December 31, 2005

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from governments	(11,392)
Cash payments to suppliers	
For goods and service	(135,242)
Cash payments to employees for services	<u>---</u>
Net cash provided by operating activities	<u>(146,634)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Ad valorem taxes	81,476
Miscellaneous Income	<u>364</u>
NET CASH FROM NONCAPITAL FINANCING ACTIVITIES	81,840
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES	
Acquisition of property, plant and equipment	<u>---</u>
NET CASH FROM CAPITAL FINANCING	<u>---</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>3,862</u>
NET CASH FROM INVESTING ACTIVITIES	3,862
Decrease in cash	(60,932)
CASH, BEGINNING OF YEAR	<u>277,650</u>
CASH, END OF YEAR	\$ <u>216,718</u>
CLASSIFIED AS	
Current Assets	216,718
Restricted Assets	<u>---</u>
Totals	\$ <u>216,718</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating loss	\$ (62,425)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	563
Changes in assets and liabilities:	
Accounts Receivable	(12,085)
Accounts payable	(72,816)
Retirement Ded. Payable	<u>129</u>
Net cash (used) by operating activities	<u>(146,634)</u>
The accompanying notes are an integral part of this statement.	

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9

For the year ended December 31, 2005

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

The Cameron Drainage District No 9 is a political subdivision of the Cameron Parish Police Jury. The District is governed by a board of commissioners, composed of five members, who serve without compensation and are appointed for terms of four years by the Cameron Parish Police Jury.

The financial statements of the Cameron Parish Drainage District No 9 have been prepared in conformity with accounting principles generally accepted in the United States of American (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Change in Accounting Principles

Effective January 1, 2002 The District adopted the provisions of Statement No. 34, Basic Financial Statements - Management's Discussion and Analysis - for State and Local Governments, and Statement No. 37, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus, issued by the Governmental Accounting Standard Board. Adoption of these statements had no significant effect on the basic financial statements except for the reformatting of the financial statements and classification of the net assets in accordance with the statements. Net assets- beginning of year as shown on the Statement of Revenues, Expenses, and Changes in Net Assets Ire restated in accordance with Statement No. 34.

Reporting Entity

GASB Statement No. 14, The Reporting Entity, as amended, established criteria for determining the government reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the District is considered a component unit, since it is a subdivision of the Cameron Parish Police Jury "Jury" that reports to the Jury. As used in GASB Statement No 14, fiscally independent means that the District may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates or charges, and issued bonded debt. The District only does certain of the above functions and its board members are also appointed by the Jury, Thus the District is classified as a component unit.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9
December 31, 2005

Notes to the Financial Statements

Basis of Presentation

As stated above, effective January 1, 2002, the District adopted the provisions of Statement No. 34 and Statement No. 37. These statements established standards for external financial reporting for all state and governmental entities, which includes a statement of net assets, a statement of revenues, expenses and changes in net assets, and a statement of cash flows. It requires the classification of net assets into three components - invested in capital assets, net of related debt; restricted; and unrestricted. These classifications are defined as follows:

- * Invested in capital assets, net of related debt: This component of net assets consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction or improvement of those assets.
- * Restricted net assets: This component of net assets consists of constraints imposed by creditors (such as through debt covenants), contributors, laws or regulations of other governments, or through constitutional provisions or enabling legislation.
- * Unrestricted net assets: This component of net assets consists of net assets that do not meet the definition of restricted or invested in capital assets, net of related debt.

Fund Accounting

The accounts of the CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9 are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9
December 31, 2005

Notes to the Financial Statements

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise funds follow GAAP prescribed by the Government Accounting Standards Board and Financial Accounting Standards Boards's Standards issue prior to November 30, 1989. Enterprise funds are accounted for on a flow of economic measurement focus. With this measurement focus, all assets and liabilities associated with the operating of these funds are included on the balance sheet. The operating statement presents increases (revenues) and decreases (expenses) in total net assets.

The accrual basis of accounting is utilized by enterprise funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

There are no principal operating revenues. Operating expense include costs of providing drainage expenses, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Cash

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

Capital Assets

All purchased capital assets are stated at cost. Donated capital assets are valued at their estimated fair market value on the date received. Depreciation of all exhaustible capital assets is charged against operations. Depreciation is computed over the estimated useful lives of 5 years using the straight-line method.

Compensated Absences

Vested or accumulated vacation and sick leave are recorded on the Cameron Parish Police Jury records as the benefits accrued to employees. No liability is recorded for compensated absences that relate to future service or that are contingent on a specific event that is outside the control of the employer and employees.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9
December 31, 2005

Notes to the Financial Statements

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimated and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

2. CASH AND INVESTMENT COLLATERAL

Under state law, the District may deposit funds with a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The District may invest in United States bonds, treasury notes, time certificates of deposit of any bank domiciled or having a branch office in the State of Louisiana, investments as stipulated in state law, or any other federally insured investment.

At December 31, 2005, the District had cash and investments as follows:

	<u>UNRESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>
Cash (demand deposits) and certificate of deposit	<u>\$216,718</u>	<u>\$ ---</u>	<u>\$216,718</u>

At year end, the carrying amount of the District's deposits (demand deposits and certificates of deposit) was \$216,718, and the bank balances was \$216,718. A summary of collateralization of bank balances is presented below.

Insured (Federal deposit insurance)	\$100,000
Uncollateralized (In accordance with GAAP-see below)	<u>116,718</u>
	<u>\$216,718</u>

CAMERON PARISH GRAVITY DISTRICT NO. 9
December 31, 2005

Notes to the Financial Statements

3. RECEIVABLES

Receivables at December 31, 2005 consist of the following:

Ad valorem taxes--unrestricted \$ 105,133

Net total
receivables \$ 105,133

The amount included in the ad valorem receivable on the balance sheet is for ad valorem taxes which attach as an enforceable lien on property as of January 1 of each year. Taxes are levied to the taxpayers in November. Billed taxes become delinquent on January 1 of the following year. Revenues from ad valorem taxes are budgeted in the year billed.

The District utilizes the Cameron Parish Tax Collector/Sheriff to bill and collect its property taxes using the assessed values determined by the tax assessor of Cameron Parish.

For the year ended December 31, 2005, taxes of 4.50 mils were levied on property with assessed valuation totaling \$18,105,293 and is dedicated to the operations of the drainage district.

The total amount levied was \$81,746. Furthermore, collections of delinquent taxes and other adjustments resulted in total collections of \$81,476.

CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9
December 31, 2005

Notes to the Financial Statements (Continued)

4. CHANGES IN CAPITAL ASSETS

	Balance <u>12/31/04</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>12/31/05</u>
Equipment	\$ 4,814	\$ ---	\$ ---	\$ 4,814
Accumulated depreciation	<u>(3,451)</u>	<u>(563)</u>	<u>---</u>	<u>(4,014)</u>
Net capital assets	\$ <u>1,363</u>	\$ <u>(563)</u>	\$ <u>---</u>	\$ <u>800</u>

Depreciation expense included in the financial statements for the year ended December 31, 2005 was \$563.

Capital assets are depreciated using the straight line method over the following estimated useful lives:

Equipment	5 years
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5. PENSION PLAN

The District participates in a pension plan operated by the Cameron Parish Police Jury and disclosures for that plan are included in the Police Jury's audit report.

Notes to the Financial Statements (Continued)

6. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts, theft or damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance as outlined in the following table. Settled claims did not exceed commercial coverage for any of the past three fiscal years.

LIMITS
OF
COVERAGE

Workmen's compensation	None
Auto liability	None
Commercial general liability	None

The District covers all other losses, claim settlements, and judgments from operating resources. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated.

The District was not involved in any litigation nor did it have asserted claims lodged against it.

**OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

ELLIOTT & ASSOCIATES, INC.
Professional Accounting Corporation
P. O. Box 1287
Leesville, Louisiana 71496-1287

(337) 239-2535
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Fax 239-2295

W. Micheal Elliott, CPA

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF BASIC FINANCIAL STATEMENTS
PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Commissioners
CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9

I have audited the financial statements of the Cameron Parish Gravity Drainage District No. 9 as of and for the year ended December 31, 2005, and have issued my report thereon dated June 15, 2006. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Cameron Parish Gravity Drainage District No. 9's basic financial statements are free of material misstatement, my performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, my do not express such an opinion. The results of my tests disclosed no instances of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing my audit, my considered the CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provided assurance on the internal control over financial reporting. My noted no matters involving the internal control over financial reporting and its operations that my consider to be a reportable condition. Reportable conditions involving matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over of financial reporting that , in my judgement, could adversely affect the Cameron Gravity Drainage District No. 9's ability to record, process, summarize and report financial data consistent with the assertions of management in basic financial statements.

A material weakness is a condition in which the design or the operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operations that I consider to be a material weakness. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses.

This report is intended solely for the information and use of management and the Board of Commissioners, state awarding agencies and the Louisiana Legislative Auditor's office of the State of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by Legislative Auditor as a public document.

Elliott & Assoc. "APAC"
Leesville, Louisiana
June 15, 2006

**CAMERON GRAVITY DRAINAGE DISTRICT NO 9
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED December 31, 2005**

SECTION 1- SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? _____ yes X no

Reportable conditions identified
that are not considered to be
material weaknesses? _____ yes X no

Noncompliance material to financial
statements noted? _____ yes X no

Management's Summary Schedule of Prior
Audit Findings Not applicable

Memorandum of Other Comments
and Recommendations Not applicable

Management's Corrective Action Plan Not applicable

Federal Awards Not Applicable

SECTION II - FINANCIAL STATEMENT FINDINGS

Not applicable

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Not applicable

CAMERON GRAVITY DRAINAGE DISTRICT NO 9

SCHEDULE OF PRIOR YEAR FINDINGS

For The Fiscal Year Ended December 31, 2005

**SECTION I INTERNAL CONTROL AND COMPLIANCE TO THE FINANCIAL
STATEMENTS**

There were no prior year findings relating to internal control and compliance material to the financial statements.

**SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL
AWARDS**

There were no prior year findings relating to internal control and compliance material to federal awards.

SECTION III MANAGEMENT LETTER

There was no management letter with the prior year audit report.

SUPPLEMENTARY INFORMATION

**CAMERON PARISH GRAVITY DRAINAGE DISTRICT NO. 9
SCHEDULE OF COMPENSATION PAID BOARD MEMBERS
FOR THE YEAR ENDED December 31, 2005**

The schedule of per diem paid to board members was prepared in compliance with House Concurrent Resolution NO. 54 of the 1979 session of the Legislature.

As provided by Louisiana Revised Statute 33:4564, the board members received \$60 per diem for attendance at meetings of the board.

	<u>Number Attended</u>	<u>Amount</u>
Paul Constance	8	480
Blackie Seay	12	720
Scott Benoit	12	720
Reuben Labauve	12	720
Bill Belcambre	<u>5</u>	<u>300</u>
Total	<u>49</u>	<u>\$2,940</u>

See independent auditor's report.